

## Message Text

UNCLASSIFIED

PAGE 01 SINGAP 01049 140613Z

20

ACTION L-02

INFO OCT-01 EA-10 ISO-00 AID-05 CIAE-00 COME-00 EB-07

FRB-01 INR-07 NSAE-00 TRSE-00 XMB-04 OPIC-06 SP-02

CIEP-02 LAB-04 SIL-01 OMB-01 SS-15 NSC-05 /073 W

----- 045645

R 140530Z MAR 75

FM AMEMBASSY SINGAPORE

TO SECSTATE WASHDC 2154

UNCLAS SINGAPORE 1049

PASS TREASURY FOR PATRICK AND FIENBERG

E.O. 11652: N/A

TAGS: EFIN SN

SUBJ: TAX TREATY NEGOTIATIONS

1. FIRST ROUND OF NEGOTIATIONS WITH SINGAPORE COMPLETED THIS AFTERNOON (MARCH 13). PROSPECTS FOR REACHING AGREEMENT SEEM FAVORABLE.

2. SUBSTANTIAL AREAS OF AGREEMENT. PRINCIPAL OPEN ISSUES ARE INDEPENDENT PERSONAL SERVICES AND FEES FOR FURNISHING MANAGEMENT SERVICES WHEN THE SERVICES ARE PERFORMED IN SINGAPORE. GOS PREFERS OLD OECD WORDING OF EXCHANGE OF INFORMATION ARTICLE. GOS ALSO CONCERNED ABOUT PROSPECTIVE US LEGISLATION WHICH MIGHT ELIMINATE DEFERRAL IN TAX HOLIDAY CASES.

3. US DEL AGREED TO PREPARE AND TRANSMIT REVISED DRAFT. TENTATIVE PLAN TO MEET AGAIN THIS FALL, ASSUMING ANY US LEGISLATIVE CHANGES AFFECTING TAXATION OF FOREIGN INCOME WILL BE CLARIFIED BY THEN.  
CRONK

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NNN

## Message Attributes

**Automatic Decaptioning:** X  
**Capture Date:** 01 JAN 1994  
**Channel Indicators:** n/a  
**Current Classification:** UNCLASSIFIED  
**Concepts:** AGREEMENT DRAFT, NEGOTIATIONS, TAXES  
**Control Number:** n/a  
**Copy:** SINGLE  
**Draft Date:** 14 MAR 1975  
**Decaption Date:** 01 JAN 1960  
**Decaption Note:**  
**Disposition Action:** n/a  
**Disposition Approved on Date:**  
**Disposition Authority:** n/a  
**Disposition Case Number:** n/a  
**Disposition Comment:**  
**Disposition Date:** 01 JAN 1960  
**Disposition Event:**  
**Disposition History:** n/a  
**Disposition Reason:**  
**Disposition Remarks:**  
**Document Number:** 1975SINGAP01049  
**Document Source:** CORE  
**Document Unique ID:** 00  
**Drafter:** n/a  
**Enclosure:** n/a  
**Executive Order:** N/A  
**Errors:** N/A  
**Film Number:** D750089-0435  
**From:** SINGAPORE  
**Handling Restrictions:** n/a  
**Image Path:**  
**ISecure:** 1  
**Legacy Key:** link1975/newtext/t19750349/aaaabrztel  
**Line Count:** 49  
**Locator:** TEXT ON-LINE, ON MICROFILM  
**Office:** ACTION L  
**Original Classification:** UNCLASSIFIED  
**Original Handling Restrictions:** n/a  
**Original Previous Classification:** n/a  
**Original Previous Handling Restrictions:** n/a  
**Page Count:** 1  
**Previous Channel Indicators:** n/a  
**Previous Classification:** n/a  
**Previous Handling Restrictions:** n/a  
**Reference:** n/a  
**Review Action:** RELEASED, APPROVED  
**Review Authority:** woolflhd  
**Review Comment:** n/a  
**Review Content Flags:**  
**Review Date:** 25 JUN 2003  
**Review Event:**  
**Review Exemptions:** n/a  
**Review History:** RELEASED <25 JUN 2003 by BalzMJ>; APPROVED <05 JAN 2004 by woolflhd>  
**Review Markings:**

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**Review Media Identifier:**  
**Review Referrals:** n/a  
**Review Release Date:** n/a  
**Review Release Event:** n/a  
**Review Transfer Date:**  
**Review Withdrawn Fields:** n/a  
**Secure:** OPEN  
**Status:** NATIVE  
**Subject:** TAX TREATY NEGOTIATIONS  
**TAGS:** EFIN, SN, US  
**To:** STATE  
**Type:** TE  
**Markings:** Margaret P. Grafeld Declassified/Released US Department of State EO Systematic Review 05 JUL 2006